

**W-9'S Must be kept on file at the agency for all new vendors**

**VENDOR NUMBER** This is an eleven (11) digit number. If the W-9 is filled out with a(n):

Taxpayers Federal Employer Identification Number it MUST be preceded by a "1" and must end in a "0".  
Individual Social Security numbers MUST be preceded by a "2" and end in a "0". Example 29876543210.

**VENDOR NAME** Enter the name with all CAPS no punctuation and only one space between names (**NO EXTRA** spaces).  
Enter names of individuals First Name Middle Initial Last Name. Examples:  
MARY^J^DOE, JOE^VENDOR, STEVEN^M^SMITH^SR. Enter Business names in the same manner no extra spaces and no punctuation. Example: ACE HARDWARE, STATE OF ARIZONA DOA. The name used MUST be associated with the Taxpayer Id Number. If a social security number is provided the name must be an individual. If a Federal Employer Id Number is provided, then it must be a business name.

**ADDRESS** Enter in all caps no punctuation. Example:  
PO BOX 1234 1700 W WASHINGTON RM 290  
OGDEN UT 56789 PHOENIX AZ 85007

**COUNTRY** If the Vendor is an Out-of-Country vendor, please send a completed Vendor Setup/Change form to GAO

**VENDOR CONTACT/PHONE** This field should be filled in with a name and phone # of a contact at the vendor. If you are unable to provide a contact please enter your name and agency phone number.

**VENDOR TYPE/ OWNERSHIP** Select the appropriate number corresponding to the description.  
Select the appropriate code that corresponds to the vendor type.

**Doing Business As/ DBA** If a Social Security Number is provided (from part I on the W-9) then it MUST be associated with the individuals name and set up a 2xxxxxxxx0 and the first line of the vendor address can be DBA (vendor business name). EXAMPLE: John Jacobs DBA Jacobs Home Repairs. SS # 234567891. Enter as:  
Vendor Number: 2234568910,  
Vendor Name: JOHN JACOBS,  
Address 1: DBA JACOBS HOME REPAIRS,  
Address 2: 123 SUNSET BLVD City: TEMPE State: AZ Zip: 85282.  
This will affect mail code 000 and 001. If you want warrants printed with the business name only set up a mail code 002 with Jacob Home Repairs as the vendor name.

If a Employer Identification Number is provided (from part I on the W-9) then it MUST be associated with the business name and set up as 1xxxxxxxx0. EXAMPLE John Jacobs DBA Jacobs Home Repairs. Employer Id Number 678912345. Enter As:  
Vendor Number: 16789123450,  
Vendor Name: JACOBS HOME REPAIRS,  
Address 1: 123 SUNSET BLVD City: TEMPE State: AZ Zip: 85282.

**1099 INFO** Arizona Corporations Must be Incorporated and registered with the Corporation Commission.

Vendors with P.C. in the title are Professional Corporations and should be Vendor Type 5, ownership code C and should be 1099 Yes. These Corporations are usually doctors, dentists, lawyers or accountants.

Vendors with MD., O.D., D.O., or DR. DDS, CPA, title are individual, and should be 1099 Yes. If they are incorporated then there should be a P.C. in the title, then they are a Professional Corporation and will be 1099 yes.

Medical Corporations are hospitals, medical supplies stores and other providers of medical or health care services. A group of physicians can be incorporated and could qualify as a medical corporation.

Vendors with Limited or LTD at the end of the title are Limited Partnerships and should be vendor type 5, ownership code T and must be 1099 Y.

Individuals/Board Members should always be 1099 Y. The Comp Object used to pay claims will determine if the item is 1099 reportable. (Travel reimbursement comp objects are set to 1099 No.)

**QUESTIONS?** Please call The General Accounting Office at 542-6228.



**Note:** Writing "Applied For" on the form means that you have already applied for a TIN OR that you intend to apply for one soon.

As soon as you receive your TIN, complete another Form W-9, include your TIN, sign and date the form, and give it to the requester.

## Penalties

**Failure To Furnish TIN.**—If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil Penalty for False Information With Respect to Withholding.**—If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal Penalty for Falsifying Information.**—Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.**—If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

**Name.**—If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name, the last name shown on your social security card, and your new last name.

**Sole Proprietor.**—You must enter your individual name. (Enter either your SSN or EIN in Part I.) You may also enter your business name or "doing business as" name on the business name line. Enter your name as shown on your social security card and business name as it was used to apply for your EIN on Form SS-4.

### Part I—Taxpayer Identification Number (TIN)

You must enter your TIN in the appropriate box. If you are a sole proprietor, you may enter your SSN or EIN. Also see the chart on this page for further clarification of name and TIN combinations. If you do not have a TIN, follow the instructions under **How To Get a TIN** on page 1.

### Part II—For Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For a complete list of exempt payees, see the separate instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form. If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester a completed Form W-8, Certificate of Foreign Status.

### Part III—Certification

For a joint account, only the person whose TIN is shown in Part I should sign.

**1. Interest, Dividend, and Barter Exchange Accounts Opened Before 1984 and Broker Accounts Considered Active During 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, Dividend, Broker, and Barter Exchange Accounts Opened After 1983 and Broker Accounts Considered Inactive During 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real Estate Transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other Payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified of an incorrect TIN. Other payments include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services, payments to a nonemployee for services (including attorney and accounting fees), and payments to certain fishing boat crew members.

**5. Mortgage Interest Paid by You, Acquisition or Abandonment of Secured Property, Cancellation of Debt, or IRA Contributions.** You must give your correct TIN, but you do not have to sign the certification.

### Privacy Act Notice

Section 6109 requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your

TIN whether or not you are required to file a tax return. Payors must generally withhold 31% of taxable interest, dividend; and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner <sup>1</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your SSN or EIN.

<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.